443. No declaration is required if the short taxable year is:

(1) A period of less than four months.

(2) A period of at least four months but less than six months and the requirements of section 6015(a) are first met after the 1st day of the fourth month.

(3) A period of at least six months but less than nine months and the requirements of section 6015(a) are first met after the 1st day of the sixth month, or

(4) A period of nine months or more and the requirements of section 6015(a) are first met after the 1st day of the ninth month.

In the case of a decedent, no declaration need be filed subsequent to the date of death. As to the requirement for an amended declaration if death of one spouse occurs after filing a joint declaration, see paragraph (c) of § 1.6015(b)–1.

(b) *Income and income tax placed on annual basis.* For the purpose of determining whether the anticipated income and tax for a short taxable year resulting from a change of annual accounting period, necessitates the filing of a declaration, income and income tax imposed by chapter 1 (other than by section 56) shall be placed on an annual basis in the manner prescribed in section 443(b)(1). Thus, for example, an unmarried taxpayer who changes from a fiscal year basis to a calendar year basis beginning January 1, 1973, will have a short taxable year beginning July 1, 1972, and ending December 31, 1972. If his anticipated gross income for such short taxable year consists solely of wages (as defined in section 3401(a)) in the amount of $11,000, his total gross income and his gross income from such wages for the purpose of determining whether a declaration is required is $22,000, the amount obtained by placing anticipated income of $11,000 upon an annual basis. Since the taxpayer's anticipated gross income from wages when placed upon an annual basis is in excess of $20,000, he is required to file a declaration of estimated tax for the short taxable year unless the estimated tax can reasonably be expected to be less than $100. However, for taxable years beginning after December 31, 1966, the amount which the individual

estimates as the amount of self-employment tax imposed by chapter 2 shall be computed on the actual self-employment income for the short period.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 7427, 41 FR 34028, Aug. 12, 1976]

§ 1.6015(h)–1 Estates and trusts.

An estate or trust, though generally taxed as an individual, is not required to file a declaration.

§ 1.6015(i)–1 Nonresident alien individuals.

(a) *Exception from requirement of making a declaration.* No declaration of estimated income tax is required to be made under section 6015(a) and § 1.6015(a)–1 by a nonresident alien individual unless:

(1) Such individual has wages, as defined in section 3401(a), and the regulations thereunder, upon which tax is required to be withheld under section 3402,

(2) Such individual has income (other than compensation for personal services upon which tax is required to be withheld at source under section 1441) which is effectively connected for the taxable year with the conduct of a trade or business in the United States by such individual, or

(3) Such individual has been, or expects to be, a resident of Puerto Rico during the entire taxable year.

(b) *Rules applicable to nonresident alien individuals required to make a declaration*—(1) *Tests to be applied.* A nonresident alien individual who is not excepted by paragraph (a) of this section from the requirement of making a declaration of income tax is required to file a declaration if his gross income meets the requirements of section 6015(a) and § 1.6015(a)–1. In making the determination under section 6015(a)(1) as to whether the amount of the gross income of a nonresident alien individual is such as to require making a declaration of estimated income tax, only the tests relating to a single individual (other than a head of household) or to a married individual not entitled to file a joint declaration with his spouse shall apply, since a nonresident alien individual may not make a joint